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LABOR DEPARTMENT

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2014 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 *et seq.*, thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, October 31, 2014.

Portia Wu
Assistant Secretary
Employment and Training Administration

Billing Code: 4510-30-P

October 31, 2014

The Honorable Jacob J. Lew
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, DC 20220

Dear Secretary Lew:

Transmitted herewith are an original and one copy of the certifications of the states and their unemployment compensation laws for the 12-month period ending on October 31, 2014. One is required with respect to the normal federal unemployment tax credit by Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other is required with respect to the additional tax credit by Section 3303 of the IRC. Both certifications list all 53 jurisdictions.

Sincerely,

THOMAS E. PEREZ

Enclosures

UNITED STATES DEPARTMENT OF LABOR

OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATES TO THE
SECRETARY OF THE TREASURY
PURSUANT TO SECTION 3304(c) OF THE
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2014, in regard to the unemployment compensation laws of those states, which heretofore have been approved under the Federal Unemployment Tax Act:

Alabama	Maine
Alaska	Maryland
Arizona	Massachusetts
Arkansas	Michigan
California	Minnesota
Colorado	Mississippi
Connecticut	Missouri
Delaware	Montana
District of Columbia	Nebraska
Florida	Nevada
Georgia	New Hampshire
Hawaii	New Jersey
Idaho	New Mexico
Illinois	New York
Indiana	North Carolina
Iowa	North Dakota
Kansas	Ohio
Kentucky	Oklahoma
Louisiana	Oregon

Pennsylvania
Puerto Rico
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah

Vermont
Virginia
Virgin Islands
Washington
West Virginia
Wisconsin
Wyoming

This certification is for the maximum normal credit allowable under Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2014.

THOMAS E. PEREZ

OFFICE OF THE SECRETARY
WASHINGTON, D.C.

CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following named states, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury for the 12-month period ending on October 31, 2014:

Alabama	Maine
Alaska	Maryland
Arizona	Massachusetts
Arkansas	Michigan
California	Minnesota
Colorado	Mississippi
Connecticut	Missouri
Delaware	Montana
District of Columbia	Nebraska
Florida	Nevada
Georgia	New Hampshire
Hawaii	New Jersey
Idaho	New Mexico
Illinois	New York
Indiana	North Carolina
Iowa	North Dakota
Kansas	Ohio
Kentucky	Oklahoma
Louisiana	Oregon

Pennsylvania
Puerto Rico
Rhode Island
South Carolina
South Dakota
Tennessee
Texas
Utah

Vermont
Virginia
Virgin Islands
Washington
West Virginia
Wisconsin
Wyoming

This certification is for the maximum additional credit allowable under Section 3302(b) of the Code, subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, D.C., on October 31, 2014.

THOMAS E. PEREZ

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